

ABSTRAK

Tempe merupakan makanan berbahan baku kedelai yang mengalami proses fermentasi. Tujuan penelitian untuk: (1) menentukan keuntungan agroindustri tempe, (2) menentukan titik impas agroindustri tempe, (3) mengukur *margin of safety* agroindustri tempe, (4) mengukur rentabilitas agroindustri tempe, (5) mengukur tingkat sensitivitas agroindustri tempe terhadap perubahan variabel yang terjadi. Penelitian menggunakan metode deskriptif dan kuantitatif yang berlokasi di Kecamatan Genteng, Kabupaten Banyuwangi tahun 2020. Metode analisis data adalah analisis keuntungan, titik impas, *margin of safety*, rentabilitas dan sensitivitas. Hasil penelitian adalah: (1) keuntungan agroindustri tempe tahun 2020 sebesar Rp 7.685 per kg kedelai atau Rp 3.573 per kg tempe, (2) titik impas agroindustri tempe tahun 2020 sebesar 1,18 kg atau Rp 16.809, (3) *margin of safety* agroindustri tempe tahun 2020 sebesar 4,89%, (4) rentabilitas agroindustri tempe tahun 2020 sebesar 39,03% berbeda nyata dengan suku bunga bank 0,03% per hari pada taraf uji 1%, (5) agroindustri tempe tidak sensitif terhadap perubahan biaya dan produksi, baik pada keuntungan, titik impas, *margin of safety* dan rentabilitas.

Kata Kunci: Keuntungan, *Margin of Safety*, Rentabilitas, Sensitivitas, Titik Impas.

ABSTRACT

Tempe is a food made from soybeans which undergoes a fermentation process. The research objectives were to: (1) determine the profitability of the tempe agro-industry, (2) determine the breakeven point of the tempe agro-industry, (3) measure the margin of safety of the tempe agro-industry, (4) measure the profitability of the tempe agro-industry, (5) measure the level of sensitivity of the tempe agro-industry to changes in variables. that happened. The research used descriptive and quantitative methods located in Genteng District, Banyuwangi Regency in 2020. The data analysis method is profit analysis, breakeven, margin of safety, profitability and sensitivity. The results of the research are: (1) the profit of tempe agro-industry in 2020 is IDR 7,685 per kg of soybeans or IDR 3,573 per kg of tempe, (2) the break-even point of tempe agro-industry in 2020 is 1.18 kg or IDR 16,809, (3) the margin of safety of the agro-industry tempe in 2020 was 4.89%, (4) the profitability of the tempe agro-industry in 2020 was 39.03%, significantly different from the bank interest rate of 0.03% per day at the test level of 1%, (5) the tempe agro-industry was not sensitive to changes in costs. and production, both at profit, break-even point, margin of safety and profitability.

Keywords: Break-even Point, Margin of Safety, Profit, Rentability, Sensitivity.